

ANNUAL BUDGET AND SUPPORTING DOCUMENTATION OF CEDERBERG MUNICIPALITY

ANNUAL BUDGET OF

CEDERBERG MUNICIPALITY

2016/17 TO 2018/19
MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

Copies of this document can be viewed:

- **All public libraries within the municipality**
- **At www.cederbergmunicipality.gov.za**

Table of Contents

ANNEXURE

PART 1 – ANNUAL BUDGET

1.1 MAYOR'S REPORT
1.2 EXECUTIVE SUMMARY
1.3 OPERATING REVENUE FRAMEWORK
1.4 OPERATING EXPENDITURE FRAMEWORK
1.5 CAPITAL EXPENDITURE
1.6 ANNUAL BUDGET TABLES - PARENT MUNICIPALITY

Part 1 – Annual Budget

1.1 Mayor's Report

In his Budget Speech to Parliament on 24th of February 2016, the Minister of Finance said: "

"The 2016 Budget presents a story about making the right choices in order to change the trajectory of our economy and society. In short, this 2016 budget is about eight things:

1) Manage our finances in a prudent and sustainable way,

2) Re-ignite confidence and mobilise the resources of all social partners,

3) Give hope to our youth through training and economic opportunities,

4) Protect South Africans from the effects of the drought,

5) Continously improve our education and health systems,

6) Accelerate transformation towards an inclusive economy and participation by all,

7) Collectively invest more in infrastructure to increase potential growth,

8) Strenghten social solidarity and extend our social safety net.

Cederberg Municipality was in no way immune to the harsh economic realities. Management within local government has a significant role to play in strengthening the link between the citizen and government's overall priorities and spending plans. The goal should be to enhance service delivery aimed at improving the quality of life for all people within the Cederberg Municipality. Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

The application of sound financial management principles for the compilation of the municipality financial plan is essential and critical to ensure that the municipality remains financially viable and that sustainable municipal services are provided economically and equitably to all communities.

1.2 Executive Summary

The application of sound financial management principles for the compilation of the municipality financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The municipality business and service delivery priorities were reviewed as part of this year's planning and budget process

The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers

National Treasury's MFMA Circular No.75 were used to guide the compilation of the 2016/17 MTREF.

The main challenges experienced during the compilation of the 2016/17 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- The increased cost of bulk water and electricity (due to tariff increases from Rand Water and Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Availability of affordable capital/borrowing.

Table 1 Consolidated Overview of the 2015/16 MTREF

Description	Budget Year 2016/17	Budget Year 2017/18	Budget Year 2018/19
Total Operating revenue	219 882	233 584	275 381
Total Operating Expenditure	230 106	246 324	288 126
Surplus/(Deficit) for the year	-10 224	-12 741	-12 745
Total Capital Expenditure	50 561	42 091	22 802

Total operating revenue will grow by 25.24% over the MTREF period. Total operating expenditure for the 2016/17 financial year has been appropriated at R 230 million and translates into a budgeted deficit of R 10.224 million. The Municipality budget for depreciation of R18.314 million and debt impairment of R 10 million in the 2016/17

financial year. This is the same trend for the following years to back up reserves to replace infrastructure assets in future with own funds and be lesser grant depended in year 2017/2018. The capital budget of R50.561 million in 2016/2017 are mainly for upgrading of water and waste water management and electricity.
The Budget Summary provided in the following table provides a concise overview of Cederberg Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

1.3 Operating Revenue Framework

For Cederberg Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Efficient revenue management, which aims to ensure a 95 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

The following table is a summary of the 2016/17 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	27 130	30 190	30 035	35 901	33 753	33 753	33 753	39 200	41 533	44 005
Property rates - penalties & collection charges		–	–	–	900	1 600	1 600	1 600	1 704	1 806	1 915
Service charges - electricity revenue	2	52 537	54 894	65 087	71 990	72 031	72 031	72 031	77 534	82 574	87 941
Service charges - water revenue	2	9 282	11 210	14 271	27 438	23 758	23 758	23 758	25 133	26 767	28 507
Service charges - sanitation revenue	2	5 883	7 878	5 631	7 283	8 384	8 384	8 384	8 946	9 527	10 146
Service charges - refuse revenue	2	3 232	4 887	4 931	6 283	6 430	6 430	6 430	6 860	7 306	7 781
Service charges - other		–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		2 826	2 818	3 250	3 579	3 540	3 540	3 540	3 663	3 901	4 155
Interest earned - external investments		676	242	266	230	350	350	350	368	390	413
Interest earned - outstanding debtors		2 712	2 717	2 842	3 113	2 613	2 613	2 613	2 613	2 770	2 936
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines		1 746	2 590	3 030	2 874	2 895	2 895	2 895	3 047	3 245	3 456
Licences and permits		819	877	971	961	961	961	961	1 024	1 090	1 161
Agency services		1 053	1 246	1 405	1 382	1 382	1 382	1 382	1 472	1 567	1 669
Transfers recognised - operational		34 069	48 431	60 863	54 155	68 405	68 405	68 405	44 949	47 521	77 479
Other revenue	2	11 444	2 383	24 212	2 120	9 332	9 332	9 332	3 369	3 586	3 816
Gains on disposal of PPE		–	–	–	4 000	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**153 408**	**170 363**	**216 793**	**222 210**	**235 434**	**235 434**	**235 434**	**219 882**	**233 584**	**275 381**
Expenditure By Type											
Employee related costs	2	58 230	67 027	70 978	64 723	70 681	70 681	70 681	73 780	78 576	83 683
Remuneration of councillors		3 457	4 076	4 307	4 675	4 674	4 674	4 674	4 478	4 769	5 079
Debt impairment	3	3 331	6 959	6 110	8 000	8 000	8 000	8 000	10 000	10 650	11 342
Depreciation & asset impairment	2	13 956	13 592	13 369	16 000	16 000	16 000	16 000	18 314	19 504	20 772
Finance charges		3 649	4 810	6 333	4 820	9 806	9 806	9 806	7 146	7 610	8 105
Bulk purchases	2	50 436	56 020	58 646	60 692	60 820	60 820	60 820	67 024	71 381	76 021
Other materials	8	5 778	–	–	–	–	–	–	–	–	–
Contracted services		–	–	–	–	–	–	–	–	–	–
Transfers and grants		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	39 004	49 736	56 837	62 558	72 507	72 507	72 507	49 364	53 835	83 124
Loss on disposal of PPE		635	1 923	2 033	–	–	–	–	–	–	–
Total Expenditure		**178 476**	**204 143**	**218 614**	**221 469**	**242 489**	**242 489**	**242 489**	**230 106**	**246 324**	**288 126**
Surplus/(Deficit)		**(25 068)**	**(33 780)**	**(1 821)**	**741**	**(7 055)**	**(7 055)**	**(7 055)**	**(10 224)**	**(12 741)**	**(12 745)**
Transfers recognised - capital		46 160	35 057	34 786	57 222	44 769	44 769	44 769	45 911	38 992	18 811
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**21 092**	**1 277**	**32 965**	**57 963**	**37 714**	**37 714**	**37 714**	**35 687**	**26 251**	**6 066**
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**21 092**	**1 277**	**32 965**	**57 963**	**37 714**	**37 714**	**37 714**	**35 687**	**26 251**	**6 066**
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**21 092**	**1 277**	**32 965**	**57 963**	**37 714**	**37 714**	**37 714**	**35 687**	**26 251**	**6 066**
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		**21 092**	**1 277**	**32 965**	**57 963**	**37 714**	**37 714**	**37 714**	**35 687**	**26 251**	**6 066**

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the municipality. Rates and service charge revenues comprise more than 72% of the total revenue in 2016/2017. The above table includes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality.

Operating grants and transfers totals R 44.949 million in the 2016/17 financial year and steadily increases to R 77.479 million by 2018/19.

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of Cederberg Municipality. For the 2016/17 financial year the following tariffs increases are proposed:

Table 3 Operating Transfers and Grant Receipts

WC012 Cederberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**34 067**	**32 413**	**35 925**	**50 355**	**61 820**	**61 820**	**40 434**	**43 129**	**46 758**
Local Government Equitable Share		26 013	28 188	30 797	34 235	34 235	34 235	37 173	40 782	44 122
Finance Management		1 250	1 300	1 450	1 450	1 450	1 450	1 475	1 550	1 805
Municipal Systems Improvement		809	866	604	630	630	630	–	–	–
Water Services Operating Subsidy		–	211	–	–	–	–	–	–	–
EPWP Incentive		–	1 000	1 328	1 007	1 007	1 007	1 000	–	–
MIG: PMU		–	848	747	782	764	764	786	797	831
Department of Rural Development and Land Reform(DRDLR)		–	–	–	–	–	–	–	–	–
Crayfish Walkout		–	–	–	–	–	–	–	–	–
Fisheries		–	–	–	–	–	–	–	–	–
Operating Transfers and Grants		5 995	–	1 000	12 251	–	–	–	–	–
Marine Living Resources Grant		–	–	–	–	23 297	23 297	–	–	–
DWS		–	–	–	–	437	437	–	–	–
Provincial Government:		**2**	**3 749**	**24 649**	**3 800**	**6 585**	**6 585**	**4 515**	**4 392**	**30 721**
Provincial Government: Library Services		–	702	3 254	3 476	3 317	3 317	3 641	3 860	4 091
Community developmetnt Work Programme		–	21	197	162	162	162	170	170	170
Maintenance and Construction of Roads		–	–	50	62	62	62	84	–	–
FMSG-Internal Audit Shares Services		–	–	–	–	563	563	–	–	–
FMSG - MSCOA Implementation		–	–	–	–	50	50	–	–	–
Western Cape Financial Management Support Grant		–	–	–	–	593	593	–	–	–
IDP Grant		–	–	–	–	46	46	–	–	–
Spatial Development Framwork Grant		–	2 927	–	–	8	8	–	–	–
Housing Consumer Education		–	–	–	–	67	67	–	–	–
Municipal Infrastructure Grant		–	–	–	–	675	675	–	–	–
Bulk SMS System		–	–	–	–	25	25	–	–	–
Sustainability Operational Support Grant		–	–	–	100	–	–	–	122	100
Other transfers and grants [insert description]		2	99	21 148	–		–	–	–	–
Municipal Capacity Building grant		–	–	–	–	500	500	120	240	360
Human Settlements		–	–	–	–	517	517	500	–	26 000
District Municipality:		**–**	**–**	**288**	**–**	**–**	**–**	**–**	**–**	**–**
West Coast District Municipality (FMG)		–	–	288	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		**–**	**12 269**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Rural Development and Land Reform		–	12 269	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	**34 069**	**48 431**	**60 863**	**54 155**	**68 405**	**68 405**	**44 949**	**47 521**	**77 479**
Capital Transfers and Grants										
National Government:		**41 205**	**34 892**	**18 951**	**51 773**	**41 882**	**41 882**	**45 892**	**25 572**	**18 790**
Municipal Infrastructure Grant (MIG)		15 534	7 775	14 170	14 498	14 516	14 516	21 845	15 146	15 790
WSOG		–	–	–	3 000	3 903	3 903	–	–	–
INEG		–	7 135	2 353	3 000	3 000	3 000	3 000	3 000	3 000
Regional Bulk Infrastructure		20 529	18 169	2 097	30 975	20 000	20 000	21 047	7 426	–
Municipal System Improvement Grant		–	24	330	300	300	300	–	–	–
DWS		–	–	–	–	163	163	–	–	–
Other Capital Transfers and Grants		5 141	1 789	–	–	–	–	–	–	–
Provincial Government:		**3 560**	**165**	**6 835**	**5 449**	**2 887**	**2 887**	**19**	**13 420**	**21**
Human Settlements		3 560	–	–	2 789	–	–	–	13 400	–
provincial Government: Library Services		–	165	6 835	2 660	2 819	2 819	19	20	21
Development of Sport & Recreational Facilities		–	–	–	–	68	68	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
West Coast District Municipality (FMG)		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		**1 394**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Rural Development and		–	–	–	–	–	–	–	–	–
Grant Providers		1 394	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	**46 160**	**35 057**	**25 785**	**57 222**	**44 769**	**44 769**	**45 911**	**38 992**	**18 811**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**80 228**	**83 489**	**86 648**	**111 377**	**113 174**	**113 174**	**90 860**	**86 513**	**96 290**

1.4 Operating Expenditure Framework

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of Cederberg Municipality. For the 2016/17 financial year the following tariffs increases are proposed:

- Property rates: A tariff decrease 11% for residential properties, an increase of 8% for farms, 12% for business properties and 12% for properties owned by government institutions
- Water and impact of tariff increases: A new tariff structure was implemented for water based on the increase of running cost. The current basic infrastructure fee for water will increase from R 95.00 (VAT excluded) to R 100.70 (VAT excluded) for residents and to R 157.5(VAT excluded) for business to maintain and renew the water infrastructure. In addition, 6 kℓ water per 30-day period will again be granted free of charge to all indigent residents.
- Sale of Electricity: A tariff increase of 7.64% is proposed. Registered indigents will again be granted 50 kWh per 30-day period, free of charge.
- Sanitation: A tariff increase of 6.7% is proposed. Indigent consumers are fully subsidized and don't pay for sanitation according to council policy. A basic Fee of R 26.5 (vat excluded) will be charged.
- Waste Removal and impact of tariff increases: A tariff increase of 6.7% is proposed. Registered indigent customers will get a rebate on the basic fee only. A basic fee of R 16.96 (VAT excluded) will be charged for residents and R 133.37.00 (VAT excluded) will be charged for businesses.
- Other revenue consists of various items such as income received from permits and licenses, building plan fees, connection fees, fines collected and other sundry receipts

Table 4 Summary of operating expenditure by standard classification item

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Employee related costs	2	58 230	67 027	70 978	64 723	70 681	70 681	70 681	73 780	78 576	83 683
Remuneration of councillors		3 457	4 076	4 307	4 675	4 674	4 674	4 674	4 478	4 769	5 079
Debt impairment	3	3 331	6 959	6 110	8 000	8 000	8 000	8 000	10 000	10 650	11 342
Depreciation & asset impairment	2	13 956	13 592	13 369	16 000	16 000	16 000	16 000	18 314	19 504	20 772
Finance charges		3 649	4 810	6 333	4 820	9 806	9 806	9 806	7 146	7 610	8 105
Bulk purchases	2	50 436	56 020	58 646	60 692	60 820	60 820	60 820	67 024	71 381	76 021
Other materials	8	5 778	–	–	–	–	–	–	–	–	–
Contracted services		–	–	–	–	–	–	–	–	–	–
Transfers and grants		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	39 004	49 736	56 837	62 558	72 507	72 507	72 507	49 364	53 835	83 124
Loss on disposal of PPE		635	1 923	2 033	–	–	–	–	–	–	–
Total Expenditure		**178 476**	**204 143**	**218 614**	**221 469**	**242 489**	**242 489**	**242 489**	**230 106**	**246 324**	**288 126**

The budgeted allocation for employee related costs for the 2016/2017 financial year totals R73.780 million. Based on the three year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 6% for the 2016/17 financial year. An annual increase of 6.5% has been included in the two outer years of the MTREF. As part of the planning assumptions and interventions all vacancies were originally removed from the budget and a report was compiled by the Corporate Services Department relating to the prioritization of critical vacancies within the Municipality. The outcome of this exercise was the inclusion of R 1 million in the 2016/17 to co-fund EPWP wages.The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the budget.

The provision of debt impairment was determined based on an budgeted collection rate of 90% and the Debt Write-off Policy of the municipality as the indigent profile of the municipality are growing. For the 2016/17 financial year this amount equates to R10 million and escalates to R11.342 million by 2018/19. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the municipality's Asset Management Policy. Please note that an asset replacement programme is in place. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R18.314 million for the 2016/17 financial and equates to 7.96% of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register.

Repairs and maintenance per asset class

WC012 Cederberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**3 688**	**3 161**	**5 166**	**14 330**	**6 736**	**6 736**	**12 367**	**16 509**	**17 192**
Infrastructure - Road transport		938	386	1 417	1 455	1 397	1 397	2 589	2 757	2 936
Roads, Pavements & Bridges		938	386	1 417	1 455	1 397	1 397	2 589	2 757	2 936
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		610	667	746	4 320	2 432	2 432	3 760	4 004	4 265
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		605	667	652	4 320	2 432	2 432	3 760	4 004	4 265
Street Lighting		5	–	94	–	–	–	–	–	–
Infrastructure - Water		1 480	1 126	1 284	7 145	1 093	1 093	1 978	7 575	7 677
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		1 480	1 126	47	7 145	1 093	1 093	800	320	340
Reticulation		–	–	1 237	–	–	–	1 178	7 255	7 336
Infrastructure - Sanitation		535	819	1 234	1 075	1 020	1 020	3 199	1 277	1 360
Reticulation		535	819	1 234	1 075	1 020	1 020	3 199	1 277	1 360
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		125	163	485	335	794	794	842	896	955
Waste Management		125	163	485	335	794	794	842	896	955
Transportation	2	–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	–	–	–	–	–	–	–	–	–
Community		**120**	**173**	**327**	**553**	**903**	**903**	**948**	**1 010**	**1 076**
Parks & gardens		120	76	–	123	123	123	468	499	531
Sportsfields & stadia		–	97	–	55	780	780	–	–	–
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities		–	–	–	–	–	–	–	–	–
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	–	–	–	–	–	–	–	–
Social rental housing	8	–	–	–		–	–	–	–	–
Other		–	–	327	375	–	–	480	511	544
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other	9	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		**1 970**	**1 239**	**522**	**711**	**611**	**611**	**845**	**900**	**958**
General vehicles		875	821	230	250	250	250	250	266	284
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		–	–	–	–	–	–	–	–	–
Computers - hardware/equipment		–	–	47	55	20	20	40	43	45
Furniture and other office equipment		–	20	–	–	5	5	5	5	6
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	60	–	100	100	150	160	170
Other Buildings		775	398	–	150	200	200	300	320	340
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		320	–	185	256	36	36	100	107	113
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other *(list sub-class)*		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	**5 778**	**4 573**	**6 015**	**15 593**	**8 249**	**8 249**	**14 161**	**18 419**	**19 226**
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–
R&M as a % of PPE		*1.4%*	*1.1%*	*1.3%*	*3.2%*	*1.8%*	*1.8%*	*3.2%*	*3.8%*	*3.8%*
R&M as % Operating Expenditure		*3.2%*	*2.2%*	*2.8%*	*7.0%*	*3.4%*	*3.4%*	*6.2%*	*7.5%*	*6.7%*

For the 2016/17 financial year, 87.33% of R14.161 million of total repairs and maintenance will be spent on infrastructure assets.

1.4.1 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality Indigent Policy.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

1.5 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 5 2015/16 Medium-term capital budget per vote

WC012 Cederberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - EXECUTIVE AND COUNCIL		–	122	–	–	–	–	–	–	–	–
Vote 2 - OFFICE OF MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCIAL SERVICE		–	9	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		–	5 623	5 851	2 700	6 983	6 983	6 983	–	13 400	–
Vote 5 - CORPORATE AND STRATEGIC SERVICES		–	218	2	300	300	300	300	–	–	–
Vote 6 - ENGINEERING AND PLANNING SERVICES		–	30 271	23 020	57 287	35 934	35 934	35 934	42 732	25 572	15 790
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**–**	**36 243**	**28 872**	**60 287**	**43 217**	**43 217**	**43 217**	**42 732**	**38 972**	**15 790**
Single-year expenditure *to be appropriated*	2										
Vote 1 - EXECUTIVE AND COUNCIL		640	–	37	400	547	547	547	–	373	397
Vote 2 - OFFICE OF MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCIAL SERVICE		535	–	14	150	12	12	12	240	256	272
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		9 586	–	475	6 304	3 891	3 891	3 891	1 334	1 420	4 512
Vote 5 - CORPORATE AND STRATEGIC SERVICES		1 925	–	2 403	1 361	195	195	195	455	485	516
Vote 6 - ENGINEERING AND PLANNING SERVICES		44 270	–	982	2 080	2 212	2 212	2 212	5 800	586	1 314
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**56 956**	**–**	**3 911**	**10 295**	**6 857**	**6 857**	**6 857**	**7 829**	**3 119**	**7 012**
Total Capital Expenditure - Vote		**56 956**	**36 243**	**32 783**	**70 582**	**50 074**	**50 074**	**50 074**	**50 561**	**42 091**	**22 802**
Capital Expenditure - Standard											
Governance and administration		**3 100**	**349**	**2 456**	**2 211**	**1 054**	**1 054**	**1 054**	**695**	**1 113**	**1 185**
Executive and council		640	122	37	400	547	547	547	–	373	397
Budget and treasury office		535	9	14	150	12	12	12	240	256	272
Corporate services		1 925	218	2 405	1 661	495	495	495	455	485	516
Community and public safety		**9 586**	**4 334**	**6 326**	**9 004**	**10 874**	**10 874**	**10 874**	**1 334**	**14 820**	**4 512**
Community and social services		180	296	6 326	3 515	3 891	3 891	3 891	1 084	1 154	1 229
Sport and recreation		1 023	4 038	–	2 700	6 983	6 983	6 983	250	266	3 284
Public safety		–	–	–	–	–	–	–	–		–
Housing		8 383	–	–	2 789	–	–	–	–	13 400	–
Health		–	–	–	–	–	–	–	–		–
Economic and environmental services		**3 650**	**6 215**	**9 619**	**5 918**	**2 910**	**2 910**	**2 910**	**5 719**	**8 539**	**5 113**
Planning and development		–	–	20	–	–	–	–	275	–	–
Road transport		3 650	6 215	9 599	5 918	2 910	2 910	2 910	5 444	8 539	5 113
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		**40 620**	**25 345**	**14 383**	**53 448**	**35 236**	**35 236**	**35 236**	**42 813**	**17 619**	**11 990**
Electricity		5 380	4 630	2 070	12 500	3 050	3 050	3 050	3 365	3 053	3 747
Water		22 751	16 203	4 335	14 280	5 500	5 500	5 500	18 487	7 533	113
Waste water management		12 489	4 221	7 978	25 168	25 186	25 186	25 186	19 411	6 980	8 074
Waste management		–	291	–	1 500	1 500	1 500	1 500	1 550	53	57
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Standard	3	**56 956**	**36 243**	**32 783**	**70 582**	**50 074**	**50 074**	**50 074**	**50 561**	**42 091**	**22 802**
Funded by:											
National Government		42 192	30 525	25 531	51 773	41 882	41 882	41 882	45 892	25 572	18 790
Provincial Government		3 967	240	4 944	5 449	2 887	2 887	2 887	19	13 420	21
District Municipality		–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**46 160**	**30 765**	**30 475**	**57 222**	**44 769**	**44 769**	**44 769**	**45 911**	**38 992**	**18 811**
Public contributions & donations	5	–	–	–	–	–	–	–	–	–	–
Borrowing	6	2 500	3 460	1 376	11 580	3 093	3 093	3 093	–	–	–
Internally generated funds		8 296	2 018	932	1 780	2 211	2 211	2 211	4 650	3 099	3 991
Total Capital Funding	7	**56 956**	**36 243**	**32 783**	**70 582**	**50 074**	**50 074**	**50 074**	**50 561**	**42 091**	**22 802**

From the R 281 million allocations to the Municipality, R51 million is designated for Capital Projects. The Municipality has also allocated internally generated funds. Our decision to commit additional funds to Capital spending has been informed by the broader Cederberg Community through the broad public participation process as well as by our believe that it is indeed capital spending that create sustainable employment and enable the entire Cederberg area to enjoy sustainable infrastructure that will further promote economic activity in the area. Spending in infrastructure also ensures that we create infrastructure in, water, sewerage, electricity, roads, housing, and others that will facilitate economic growth and be able to meet the growing demands of our growing community.

Some of the salient projects to be undertaken over the medium-term includes, amongst others:

- Lamberts Bay Regional Water Suppy and Desalination – R14 million
- Upgrade Bulk Waste Water Treatment Work Lamberts Bay – R9 million
- Upgrade Roads and Stormwater Citrusdal – R5 million
- Upgrade of Sportsfield: Clanwilliam – R7 million

.

1.6 Annual Budget Tables - Parent Municipality

The following eighteen pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2016/17 budget and MTREF as considered by the Council. Each table is accompanied by *explanatory notes* on the facing page.

Table 6 MBRR Table A1 - Budget Summary

WC012 Cederberg - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Financial Performance										
Property rates	**27 130**	30 190	30 035	36 801	35 353	35 353	35 353	40 904	43 339	45 919
Service charges	70 934	78 869	89 920	112 994	110 602	110 602	110 602	118 473	126 174	134 375
Investment revenue	676	242	266	230	350	350	350	368	390	413
Transfers recognised - operational	34 069	48 431	60 863	54 155	68 405	68 405	68 405	44 949	47 521	77 479
Other own revenue	20 600	12 631	35 709	18 030	20 723	20 723	20 723	15 188	16 160	17 194
Total Revenue (excluding capital transfers and contributions)	153 408	170 363	216 793	222 210	235 434	235 434	235 434	219 882	233 584	275 381
Employee costs	58 230	67 027	70 978	64 723	70 681	70 681	70 681	73 780	78 576	83 683
Remuneration of councillors	3 457	4 076	4 307	4 675	4 674	4 674	4 674	4 478	4 769	5 079
Depreciation & asset impairment	13 956	13 592	13 369	16 000	16 000	16 000	16 000	18 314	19 504	20 772
Finance charges	3 649	4 810	6 333	4 820	9 806	9 806	9 806	7 146	7 610	8 105
Materials and bulk purchases	56 214	56 020	58 646	60 692	60 820	60 820	60 820	67 024	71 381	76 021
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	42 969	58 618	64 980	70 558	80 507	80 507	80 507	59 364	64 485	94 466
Total Expenditure	178 476	204 143	218 614	221 469	242 489	242 489	242 489	230 106	246 324	288 126
Surplus/(Deficit)	(25 068)	(33 780)	(1 821)	741	(7 055)	(7 055)	(7 055)	(10 224)	(12 741)	(12 745)
Transfers recognised - capital	46 160	35 057	34 786	57 222	44 769	44 769	44 769	45 911	38 992	18 811
Contributions recognised - capital & contributed a	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	21 092	1 277	32 965	57 963	37 714	37 714	37 714	35 687	26 251	6 066
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	21 092	1 277	32 965	57 963	37 714	37 714	37 714	35 687	26 251	6 066
Capital expenditure & funds sources										
Capital expenditure	**56 956**	36 243	32 783	70 582	50 074	50 074	50 074	50 561	42 091	22 802
Transfers recognised - capital	**46 160**	30 765	30 475	57 222	44 769	44 769	44 769	45 911	38 992	18 811
Public contributions & donations	**–**	–	–	–	–	–	–	–	–	–
Borrowing	**2 500**	3 460	1 376	11 580	3 093	3 093	3 093	–	–	–
Internally generated funds	**8 296**	2 018	932	1 780	2 211	2 211	2 211	4 650	3 099	3 991
Total sources of capital funds	**56 956**	36 243	32 783	70 582	50 074	50 074	50 074	50 561	42 091	22 802
Financial position										
Total current assets	**47 890**	31 933	47 955	62 391	45 167	45 166	45 166	52 540	63 999	76 201
Total non current assets	**470 885**	483 614	528 438	534 652	518 676	518 676	518 676	517 427	551 060	586 879
Total current liabilities	**57 805**	66 008	67 873	56 961	55 306	55 306	55 306	40 126	32 965	28 837
Total non current liabilities	**49 363**	57 661	83 677	75 107	85 868	85 868	85 868	82 552	87 866	93 549
Community wealth/Equity	**411 607**	391 878	424 843	464 975	422 669	422 668	422 668	447 290	494 227	540 694
Cash flows										
Net cash from (used) operating	**40 933**	34 963	30 975	69 994	47 546	47 546	47 546	56 932	50 797	58 252
Net cash from (used) investing	**(49 665)**	(34 857)	(32 300)	(66 582)	(45 911)	(45 911)	(45 911)	(50 561)	(42 091)	(22 802)
Net cash from (used) financing	**9 527**	(3 276)	4 565	6 080	(3 500)	(3 500)	(3 500)	(2 088)	(2 224)	(2 368)
Cash/cash equivalents at the year end	**796**	3 321	6 561	14 492	3 135	3 135	3 135	7 256	13 738	46 821
Cash backing/surplus reconciliation										
Cash and investments available	**6 676**	3 322	6 561	14 493	(43)	2 972	2 972	11 208	19 979	29 320
Application of cash and investments	**8 783**	30 944	23 502	9 331	6 062	6 063	6 063	(7 586)	(17 949)	(25 468)
Balance - surplus (shortfall)	**(2 107)**	(27 623)	(16 941)	5 162	(6 106)	(3 091)	(3 091)	18 794	37 928	54 788
Asset management										
Asset register summary (WDV)	**68 503**	104 322	100 752	110 559	117 903	117 903	118 903	118 903	102 528	100 730
Depreciation & asset impairment	**13 956**	13 592	13 369	16 000	16 000	16 000	18 314	18 314	19 504	20 772
Renewal of Existing Assets	**–**	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	**5 778**	4 573	6 015	15 593	8 249	8 249	14 161	14 161	18 419	19 226
Free services										
Cost of Free Basic Services provided	**–**	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	**18 631**	823	21 401	21 964	21 641	21 641	9 344	9 344	9 894	9 603
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	5	5	5	6	6	6	6	6	6	6
Refuse:	–	–	–	–	–	–	–	–	–	–

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

 a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 b. Capital expenditure is balanced by capital funding sources, of which
 i. Transfers recognised is reflected on the Financial Performance Budget;
 ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 iii. Internally generated funds is financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.

Table 7 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

WC012 Cederberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
Governance and administration		**96 130**	**41 520**	**39 578**	**49 503**	**49 687**	**49 687**	**47 998**	**51 128**	**54 447**
Executive and council		28 752	4 193	1 963	2 130	2 671	2 671	1 293	1 649	1 852
Budget and treasury office		60 426	36 293	35 628	41 939	41 374	41 374	45 788	48 502	51 554
Corporate services		6 952	1 034	1 987	5 434	5 642	5 642	917	977	1 040
Community and public safety		**3 919**	**22 966**	**40 354**	**16 055**	**40 156**	**40 156**	**22 982**	**27 996**	**44 454**
Community and social services		3 919	22 242	40 354	16 055	39 572	39 572	14 803	14 596	15 454
Sport and recreation		–	724	–	–	–	–	7 679	–	3 000
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	584	584	500	13 400	26 000
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**17 336**	**399**	**13 606**	**1 693**	**3 958**	**3 958**	**7 538**	**10 680**	**7 393**
Planning and development		176	343	5 029	844	3 891	3 891	2 105	2 242	2 388
Road transport		17 160	56	8 577	849	67	67	5 433	8 438	5 005
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**82 183**	**140 535**	**158 041**	**212 181**	**186 401**	**186 401**	**187 275**	**182 772**	**187 898**
Electricity		59 991	100 715	65 216	148 426	122 965	122 965	101 656	108 742	116 005
Water		11 943	25 073	79 734	36 808	34 154	34 154	49 492	40 675	35 487
Waste water management		5 456	6 519	6 735	14 944	16 561	16 561	29 257	26 037	28 612
Waste management		4 793	8 228	6 355	12 003	12 722	12 722	6 870	7 317	7 793
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Standard	2	**199 568**	**205 420**	**251 579**	**279 432**	**280 203**	**280 203**	**265 793**	**272 575**	**294 192**
Expenditure - Standard										
Governance and administration		**69 174**	**59 492**	**62 750**	**58 784**	**75 199**	**75 199**	**69 083**	**73 787**	**78 811**
Executive and council		8 404	8 234	8 109	8 838	11 321	11 321	9 023	9 844	10 559
Budget and treasury office		42 094	28 560	32 102	34 943	42 184	42 184	38 955	41 466	44 316
Corporate services		18 676	22 698	22 538	15 003	21 694	21 694	21 104	22 476	23 937
Community and public safety		**42 624**	**21 193**	**44 689**	**26 422**	**50 793**	**50 793**	**28 899**	**28 619**	**56 448**
Community and social services		41 601	21 193	44 689	26 422	50 209	50 209	27 769	27 947	29 733
Sport and recreation		1 023	–	–	–	–	–	630	671	715
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	584	584	500	–	26 000
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**4 329**	**44 823**	**5 166**	**9 509**	**8 083**	**8 083**	**10 551**	**11 148**	**11 872**
Planning and development		2 114	25 974	250	1 203	265	265	729	776	827
Road transport		2 215	18 849	4 916	8 306	7 818	7 818	9 823	10 372	11 046
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**62 349**	**78 635**	**106 009**	**126 754**	**108 413**	**108 413**	**121 572**	**132 771**	**140 994**
Electricity		47 831	53 624	61 884	87 489	64 209	64 209	71 533	76 182	81 134
Water		10 643	15 425	39 416	23 389	37 883	37 883	43 523	49 649	52 469
Waste water management		3 180	5 393	3 223	7 732	3 627	3 627	3 539	3 769	4 014
Waste management		695	4 193	1 486	8 144	2 694	2 694	2 977	3 170	3 376
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Standard	3	**178 476**	**204 143**	**218 614**	**221 469**	**242 489**	**242 489**	**230 106**	**246 324**	**288 126**
Surplus/(Deficit) for the year		**21 092**	**1 277**	**32 965**	**57 963**	**37 714**	**37 714**	**35 687**	**26 251**	**6 066**

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification

Table 8 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

WC012 Cederberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		–	4 193	1 676	2 130	2 146	2 146	1 173	1 287	1 392
Vote 2 - OFFICE OF MUNICIPAL MANAGER		28 752	–	288	–	525	525	120	362	460
Vote 3 - FINANCIAL SERVICE		60 426	36 293	35 628	41 939	41 374	41 374	45 788	48 502	51 554
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		3 919	22 966	40 354	16 055	40 156	40 156	22 982	27 996	44 454
Vote 5 - CORPORATE AND STRATEGIC SERVICES		6 952	1 034	1 987	5 434	5 642	5 642	917	977	1 040
Vote 6 - ENGINEERING AND PLANNING SERVICES		99 519	140 934	171 647	213 874	190 360	190 360	194 813	193 451	195 291
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**199 568**	**205 420**	**251 579**	**279 432**	**280 203**	**280 203**	**265 793**	**272 575**	**294 192**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - EXECUTIVE AND COUNCIL		4 363	4 961	4 633	4 998	5 040	5 040	4 769	5 079	5 409
Vote 2 - OFFICE OF MUNICIPAL MANAGER		4 041	3 273	3 476	3 840	6 281	6 281	4 255	4 766	5 150
Vote 3 - FINANCIAL SERVICE		42 094	28 560	32 102	34 943	42 184	42 184	38 955	41 466	44 316
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		42 624	21 193	44 689	26 422	50 793	50 793	28 899	28 619	56 448
Vote 5 - CORPORATE AND STRATEGIC SERVICES		18 676	22 698	22 538	15 003	21 694	21 694	21 104	22 476	23 937
Vote 6 - ENGINEERING AND PLANNING SERVICES		66 678	123 458	111 175	136 263	116 496	116 496	132 123	143 919	152 866
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**178 476**	**204 143**	**218 614**	**221 469**	**242 489**	**242 489**	**230 106**	**246 324**	**288 126**
Surplus/(Deficit) for the year	2	**21 092**	**1 277**	**32 965**	**57 963**	**37 714**	**37 714**	**35 687**	**26 251**	**6 066**

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality

Table 9 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	27 130	30 190	30 035	35 901	33 753	33 753	33 753	39 200	41 533	44 005
Property rates - penalties & collection charges		–	–	–	900	1 600	1 600	1 600	1 704	1 806	1 915
Service charges - electricity revenue	2	52 537	54 894	65 087	71 990	72 031	72 031	72 031	77 534	82 574	87 941
Service charges - water revenue	2	9 282	11 210	14 271	27 438	23 758	23 758	23 758	25 133	26 767	28 507
Service charges - sanitation revenue	2	5 883	7 878	5 631	7 283	8 384	8 384	8 384	8 946	9 527	10 146
Service charges - refuse revenue	2	3 232	4 887	4 931	6 283	6 430	6 430	6 430	6 860	7 306	7 781
Service charges - other		–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		2 826	2 818	3 250	3 579	3 540	3 540	3 540	3 663	3 901	4 155
Interest earned - external investments		676	242	266	230	350	350	350	368	390	413
Interest earned - outstanding debtors		2 712	2 717	2 842	3 113	2 613	2 613	2 613	2 613	2 770	2 936
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines		1 746	2 590	3 030	2 874	2 895	2 895	2 895	3 047	3 245	3 456
Licences and permits		819	877	971	961	961	961	961	1 024	1 090	1 161
Agency services		1 053	1 246	1 405	1 382	1 382	1 382	1 382	1 472	1 567	1 669
Transfers recognised - operational		34 069	48 431	60 863	54 155	68 405	68 405	68 405	44 949	47 521	77 479
Other revenue	2	11 444	2 383	24 212	2 120	9 332	9 332	9 332	3 369	3 586	3 816
Gains on disposal of PPE		–	–	–	4 000	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**153 408**	**170 363**	**216 793**	**222 210**	**235 434**	**235 434**	**235 434**	**219 882**	**233 584**	**275 381**
Expenditure By Type											
Employee related costs	2	58 230	67 027	70 978	64 723	70 681	70 681	70 681	73 780	78 576	83 683
Remuneration of councillors		3 457	4 076	4 307	4 675	4 674	4 674	4 674	4 478	4 769	5 079
Debt impairment	3	3 331	6 959	6 110	8 000	8 000	8 000	8 000	10 000	10 650	11 342
Depreciation & asset impairment	2	13 956	13 592	13 369	16 000	16 000	16 000	16 000	18 314	19 504	20 772
Finance charges		3 649	4 810	6 333	4 820	9 806	9 806	9 806	7 146	7 610	8 105
Bulk purchases	2	50 436	56 020	58 646	60 692	60 820	60 820	60 820	67 024	71 381	76 021
Other materials	8	5 778	–	–	–	–	–	–	–	–	–
Contracted services		–	–	–	–	–	–	–	–	–	–
Transfers and grants		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	39 004	49 736	56 837	62 558	72 507	72 507	72 507	49 364	53 835	83 124
Loss on disposal of PPE		635	1 923	2 033	–	–	–	–	–	–	–
Total Expenditure		**178 476**	**204 143**	**218 614**	**221 469**	**242 489**	**242 489**	**242 489**	**230 106**	**246 324**	**288 126**
Surplus/(Deficit)		**(25 068)**	**(33 780)**	**(1 821)**	**741**	**(7 055)**	**(7 055)**	**(7 055)**	**(10 224)**	**(12 741)**	**(12 745)**
Transfers recognised - capital		46 160	35 057	34 786	57 222	44 769	44 769	44 769	45 911	38 992	18 811
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**21 092**	**1 277**	**32 965**	**57 963**	**37 714**	**37 714**	**37 714**	**35 687**	**26 251**	**6 066**
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**21 092**	**1 277**	**32 965**	**57 963**	**37 714**	**37 714**	**37 714**	**35 687**	**26 251**	**6 066**
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**21 092**	**1 277**	**32 965**	**57 963**	**37 714**	**37 714**	**37 714**	**35 687**	**26 251**	**6 066**
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		**21 092**	**1 277**	**32 965**	**57 963**	**37 714**	**37 714**	**37 714**	**35 687**	**26 251**	**6 066**

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R219.882 million in 2016/17 and escalates to R 275.381 million by 2018/19

2. Revenue to be generated from property rates is R40.904 million in the 2016/17 financial year and increases to R45.919 million by 2018/19.

3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the municipality totaling 118.473 million for the 2016/2017 financial year and increasing to R134.375 million by 2018/19

4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are growing rapidly over the MTREF.

Figure 1 Expenditure by major type

5. Bulk purchases have significantly increased over the 2016/17 to 2018/19 period escalating from R 67.024 million to R 76.021 million. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom.

6. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

Table 10 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

WC012 Cederberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - EXECUTIVE AND COUNCIL		–	122	–	–	–	–	–	–	–	–
Vote 2 - OFFICE OF MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCIAL SERVICE		–	9	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		–	5 623	5 851	2 700	6 983	6 983	6 983	–	13 400	–
Vote 5 - CORPORATE AND STRATEGIC SERVICES		–	218	2	300	300	300	300	–	–	–
Vote 6 - ENGINEERING AND PLANNING SERVICES		–	30 271	23 020	57 287	35 934	35 934	35 934	42 732	25 572	15 790
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**–**	**36 243**	**28 872**	**60 287**	**43 217**	**43 217**	**43 217**	**42 732**	**38 972**	**15 790**
Single-year expenditure *to be appropriated*	2										
Vote 1 - EXECUTIVE AND COUNCIL		640	–	37	400	547	547	547	–	373	397
Vote 2 - OFFICE OF MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCIAL SERVICE		535	–	14	150	12	12	12	240	256	272
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		9 586	–	475	6 304	3 891	3 891	3 891	1 334	1 420	4 512
Vote 5 - CORPORATE AND STRATEGIC SERVICES		1 925	–	2 403	1 361	195	195	195	455	485	516
Vote 6 - ENGINEERING AND PLANNING SERVICES		44 270	–	982	2 080	2 212	2 212	2 212	5 800	586	1 314
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**56 956**	**–**	**3 911**	**10 295**	**6 857**	**6 857**	**6 857**	**7 829**	**3 119**	**7 012**
Total Capital Expenditure - Vote		**56 956**	**36 243**	**32 783**	**70 582**	**50 074**	**50 074**	**50 074**	**50 561**	**42 091**	**22 802**
Capital Expenditure - Standard											
Governance and administration		**3 100**	**349**	**2 456**	**2 211**	**1 054**	**1 054**	**1 054**	**695**	**1 113**	**1 185**
Executive and council		640	122	37	400	547	547	547	–	373	397
Budget and treasury office		535	9	14	150	12	12	12	240	256	272
Corporate services		1 925	218	2 405	1 661	495	495	495	455	485	516
Community and public safety		**9 586**	**4 334**	**6 326**	**9 004**	**10 874**	**10 874**	**10 874**	**1 334**	**14 820**	**4 512**
Community and social services		180	296	6 326	3 515	3 891	3 891	3 891	1 084	1 154	1 229
Sport and recreation		1 023	4 038	–	2 700	6 983	6 983	6 983	250	266	3 284
Public safety		–	–	–	–	–	–	–	–		–
Housing		8 383	–	–	2 789	–	–	–	–	13 400	–
Health		–	–	–	–	–	–	–	–		–
Economic and environmental services		**3 650**	**6 215**	**9 619**	**5 918**	**2 910**	**2 910**	**2 910**	**5 719**	**8 539**	**5 113**
Planning and development		–	–	20	–	–	–	–	275	–	–
Road transport		3 650	6 215	9 599	5 918	2 910	2 910	2 910	5 444	8 539	5 113
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		**40 620**	**25 345**	**14 383**	**53 448**	**35 236**	**35 236**	**35 236**	**42 813**	**17 619**	**11 990**
Electricity		5 380	4 630	2 070	12 500	3 050	3 050	3 050	3 365	3 053	3 747
Water		22 751	16 203	4 335	14 280	5 500	5 500	5 500	18 487	7 533	113
Waste water management		12 489	4 221	7 978	25 168	25 186	25 186	25 186	19 411	6 980	8 074
Waste management		–	291	–	1 500	1 500	1 500	1 500	1 550	53	57
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Standard	3	**56 956**	**36 243**	**32 783**	**70 582**	**50 074**	**50 074**	**50 074**	**50 561**	**42 091**	**22 802**
Funded by:											
National Government		42 192	30 525	25 531	51 773	41 882	41 882	41 882	45 892	25 572	18 790
Provincial Government		3 967	240	4 944	5 449	2 887	2 887	2 887	19	13 420	21
District Municipality		–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**46 160**	**30 765**	**30 475**	**57 222**	**44 769**	**44 769**	**44 769**	**45 911**	**38 992**	**18 811**
Public contributions & donations	5	–	–	–	–	–	–	–	–	–	–
Borrowing	6	2 500	3 460	1 376	11 580	3 093	3 093	3 093	–	–	–
Internally generated funds		8 296	2 018	932	1 780	2 211	2 211	2 211	4 650	3 099	3 991
Total Capital Funding	7	**56 956**	**36 243**	**32 783**	**70 582**	**50 074**	**50 074**	**50 074**	**50 561**	**42 091**	**22 802**

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

Table 11 MBRR Table A6 - Budgeted Financial Position

WC012 Cederberg - Table A6 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS											
Current assets											
Cash		6 676	3 322	1 488	9 493	2 972	2 972	2 972	10 208	16 979	24 320
Call investment deposits	1	–	–	5 073	5 000	–	–	–	1 000	3 000	5 000
Consumer debtors	1	35 597	18 045	38 453	45 116	38 265	36 405	36 405	37 619	40 066	42 670
Other debtors		2 347	7 739	925	–	2 051	3 911	3 911	1 836	1 955	2 082
Current portion of long-term receivables		389	45		–	–	–	–	–	–	–
Inventory	2	2 882	2 782	2 015	2 782	1 878	1 878	1 878	1 877	1 999	2 129
Total current assets		**47 890**	**31 933**	**47 955**	**62 391**	**45 167**	**45 166**	**45 166**	**52 540**	**63 999**	**76 201**
Non current assets											
Long-term receivables		–	–	1 020	–	–	–	–	–	–	–
Investments		–	–		–	–	–	–	–	–	–
Investment property		67 942	67 839	67 786	41 941	67 786	67 786	67 786	67 786	72 192	76 884
Investment in Associate					–	–	–	–			
Property, plant and equipment	3	402 382	415 535	459 426	491 886	450 684	450 684	450 684	449 435	478 649	509 761
Agricultural		–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		561	240	206	825	206	206	206	206	220	234
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		**470 885**	**483 614**	**528 438**	**534 652**	**518 676**	**518 676**	**518 676**	**517 427**	**551 060**	**586 879**
TOTAL ASSETS		**518 775**	**515 547**	**576 393**	**597 043**	**563 843**	**563 842**	**563 842**	**569 967**	**615 059**	**663 080**
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	3 016	–	–	–	–	–
Borrowing	4	17 620	3 555	3 900	4 246	4 246	4 246	4 246	4 596	4 946	5 296
Consumer deposits		–	1 389	1 550	1 715	1 607	1 607	1 607	1 618	1 723	1 835
Trade and other payables	4	40 185	54 347	55 468	51 000	40 503	40 503	40 503	28 000	20 000	15 000
Provisions		–	6 716	6 956	–	5 934	8 950	8 950	5 912	6 297	6 706
Total current liabilities		**57 805**	**66 008**	**67 873**	**56 961**	**55 306**	**55 306**	**55 306**	**40 126**	**32 965**	**28 837**
Non current liabilities											
Borrowing		17 436	14 251	18 693	30 293	17 336	17 336	17 336	13 618	14 452	15 363
Provisions		31 927	43 410	64 984	44 814	68 532	68 532	68 532	68 934	73 415	78 186
Total non current liabilities		**49 363**	**57 661**	**83 677**	**75 107**	**85 868**	**85 868**	**85 868**	**82 552**	**87 866**	**93 549**
TOTAL LIABILITIES		**107 168**	**123 669**	**151 550**	**132 068**	**141 174**	**141 174**	**141 174**	**122 678**	**120 832**	**122 386**
NET ASSETS	5	**411 607**	**391 878**	**424 843**	**464 975**	**422 669**	**422 668**	**422 668**	**447 290**	**494 227**	**540 694**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		406 607	389 735	420 843	459 975	418 669	418 668	418 668	443 290	489 967	536 157
Reserves		5 000	2 143	4 000	5 000	4 000	4 000	4 000	4 000	4 260	4 537
		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	**411 607**	**391 878**	**424 843**	**464 975**	**422 669**	**422 668**	**422 668**	**447 290**	**494 227**	**540 694**

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).

2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

Table 12 MBRR Table A7 - Budgeted Cash Flow Statement

WC012 Cederberg - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		98 207	110 454	123 171	34 961	30 906	30 906	30 906	36 047	38 390	40 885
Service charges		–	–	–	107 344	99 542	99 542	99 542	110 503	117 685	125 335
Other revenue		–	–	–	9 002	11 939	11 939	11 939	10 899	11 607	12 362
Government - operating	1	33 569	48 572	65 478	54 155	68 405	68 405	68 405	44 949	47 521	77 479
Government - capital	1	46 160	36 243	30 797	57 222	44 769	44 769	44 769	45 911	38 992	18 811
Interest		3 387	2 959	3 108	1 008	1 212	1 212	1 212	2 197	2 757	2 936
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(136 740)	(160 881)	(188 454)	(191 398)	(202 741)	(202 741)	(202 741)	(191 723)	(204 185)	(243 457)
Finance charges		(3 649)	(2 384)	(3 126)	(2 300)	(6 486)	(6 486)	(6 486)	(1 850)	(1 970)	(2 098)
Transfers and Grants	1	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**40 933**	**34 963**	**30 975**	**69 994**	**47 546**	**47 546**	**47 546**	**56 932**	**50 797**	**32 252**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	854	482	4 000	4 000	4 000	4 000	–	–	–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(49 665)	(35 711)	(32 783)	(70 582)	(49 911)	(49 911)	(49 911)	(50 561)	(42 091)	(22 802)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(49 665)**	**(34 857)**	**(32 300)**	**(66 582)**	**(45 911)**	**(45 911)**	**(45 911)**	**(50 561)**	**(42 091)**	**(22 802)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–						–	–	–
Borrowing long term/refinancing		12 000	–	8 000	11 580	2 000	2 000	2 000	–	–	–
Increase (decrease) in consumer deposits		77	26	161	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		(2 550)	(3 302)	(3 596)	(5 500)	(5 500)	(5 500)	(5 500)	(2 088)	(2 224)	(2 368)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**9 527**	**(3 276)**	**4 565**	**6 080**	**(3 500)**	**(3 500)**	**(3 500)**	**(2 088)**	**(2 224)**	**(2 368)**
NET INCREASE/ (DECREASE) IN CASH HELD		**796**	**(3 170)**	**3 239**	**9 492**	**(1 865)**	**(1 865)**	**(1 865)**	**4 283**	**6 482**	**7 083**
Cash/cash equivalents at the year begin:	2	**–**	**6 491**	**3 322**	**5 000**	**5 000**	**5 000**	**5 000**	**2 972**	**7 256**	**13 738**
Cash/cash equivalents at the year end:	2	**796**	**3 321**	**6 561**	**14 492**	**3 135**	**3 135**	**3 135**	**7 256**	**13 738**	**20 821**

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.

2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

3. Cash and cash equivalents totals R7.256 million as at the end of the 2016/17 financial year and escalates to R 20.821 million by 2018/19

Table 13 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

WC012 Cederberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available											
Cash/cash equivalents at the year end	1	796	3 321	6 561	14 492	3 135	3 135	3 135	7 256	13 738	46 821
Other current investments > 90 days		5 880	1	(0)	1	(3 179)	(163)	(163)	3 952	6 241	(17 501)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**6 676**	**3 322**	**6 561**	**14 493**	**(43)**	**2 972**	**2 972**	**11 208**	**19 979**	**29 320**
Application of cash and investments											
Unspent conditional transfers		1 124	–	–	–	2 503	2 503	2 503	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	3	7 658	30 944	23 502	9 331	3 559	3 560	3 560	(7 586)	(17 949)	(25 468)
Other provisions		–	–	–	–	–	–	–	–	–	–
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		**8 783**	**30 944**	**23 502**	**9 331**	**6 062**	**6 063**	**6 063**	**(7 586)**	**(17 949)**	**(25 468)**
Surplus(shortfall)		**(2 107)**	**(27 623)**	**(16 941)**	**5 162**	**(6 106)**	**(3 091)**	**(3 091)**	**18 794**	**37 928**	**54 788**

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".

Table 26 MBRR Table A9 - Asset Management

WC012 Cederberg - Table A9 Asset Management

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE										
Total New Assets	1	**56 956**	**36 243**	**32 783**	**70 582**	**50 074**	**50 074**	**50 561**	**42 091**	**22 802**
Infrastructure - Road transport		6 250	874	9 580	5 758	2 883	2 883	5 344	8 432	5 000
Infrastructure - Electricity		5 300	872	2 064	12 500	3 000	3 000	3 000	3 000	3 000
Infrastructure - Water		37 498	1 697	3 825	13 975	4 998	4 998	18 387	7 426	–
Infrastructure - Sanitation		1 000	7 634	7 916	25 053	25 053	25 053	19 161	6 713	7 790
Infrastructure - Other		750	19 223	–	580	662	662	–	–	–
Infrastructure		*50 798*	*30 300*	*23 385*	*57 867*	*36 596*	*36 596*	*45 892*	*25 572*	*15 790*
Community		2 616	4 761	6 463	7 006	10 719	10 719	919	978	4 042
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	2 789	–	–	–	13 400	–
Other assets	6	3 542	1 182	2 911	2 920	2 759	2 759	3 750	2 141	2 970
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	23	–	–	–	–	–	–
Total Renewal of Existing Assets	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		6 250	874	9 580	5 758	2 883	2 883	5 344	8 432	5 000
Infrastructure - Electricity		5 300	872	2 064	12 500	3 000	3 000	3 000	3 000	3 000
Infrastructure - Water		37 498	1 697	3 825	13 975	4 998	4 998	18 387	7 426	–
Infrastructure - Sanitation		1 000	7 634	7 916	25 053	25 053	25 053	19 161	6 713	7 790
Infrastructure - Other		750	19 223	–	580	662	662	–	–	–
Infrastructure		*50 798*	*30 300*	*23 385*	*57 867*	*36 596*	*36 596*	*45 892*	*25 572*	*15 790*
Community		2 616	4 761	6 463	7 006	10 719	10 719	919	978	4 042
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	2 789	–	–	–	13 400	–
Other assets		3 542	1 182	2 911	2 920	2 759	2 759	3 750	2 141	2 970
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	23	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	**56 956**	**36 243**	**32 783**	**70 582**	**50 074**	**50 074**	**50 561**	**42 091**	**22 802**
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		–	874	9 580	5 758	2 883	2 883	5 344	5 943	6 621
Infrastructure - Electricity		–	872	2 064	12 500	3 000	3 000	3 000	3 000	3 000
Infrastructure - Water		–	1 697	3 825	13 975	4 835	4 835	18 387	12 426	5 000
Infrastructure - Sanitation		–	7 634	7 916	25 053	25 053	25 053	19 161	5 000	5 000
Infrastructure - Other		–	19 223	–	580	662	662	–	–	–
Infrastructure		–	*30 300*	*23 385*	*57 867*	*36 433*	*36 433*	*45 892*	*26 369*	*19 621*
Community		–	4 761	6 463	7 006	10 719	10 719	919	979	1 042
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		67 942	67 839	67 786	41 941	67 786	67 786	67 786	72 192	76 884
Other assets		–	1 182	2 911	2 920	2 759	2 759	4 100	2 769	2 949
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		561	240	206	825	206	206	206	220	234
TOTAL ASSET REGISTER SUMMARY - PPE (WDV	5	**68 503**	**104 322**	**100 752**	**110 559**	**117 903**	**117 903**	**118 903**	**102 528**	**100 730**
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		13 956	13 592	13 369	16 000	16 000	16 000	18 314	19 504	20 772
Repairs and Maintenance by Asset Class	3	5 778	4 573	6 015	15 593	8 249	8 249	14 161	18 419	19 226
Infrastructure - Road transport		938	386	1 417	1 455	1 397	1 397	2 589	2 757	2 936
Infrastructure - Electricity		610	667	746	4 320	2 432	2 432	3 760	4 004	4 265
Infrastructure - Water		1 480	1 126	1 284	7 145	1 093	1 093	1 978	7 575	7 677
Infrastructure - Sanitation		535	819	1 234	1 075	1 020	1 020	3 199	1 277	1 360
Infrastructure - Other		125	163	485	335	794	794	842	896	955
Infrastructure		*3 688*	*3 161*	*5 166*	*14 330*	*6 736*	*6 736*	*12 367*	*16 509*	*17 192*
Community		120	173	327	553	903	903	948	1 010	1 076
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	1 970	1 239	522	711	611	611	845	900	958
TOTAL EXPENDITURE OTHER ITEMS		**19 734**	**18 165**	**19 384**	**31 593**	**24 249**	**24 249**	**32 474**	**37 923**	**39 998**
Renewal of Existing Assets as % of total capex		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
R&M as a % of PPE		*1.4%*	*1.1%*	*1.3%*	*3.2%*	*1.8%*	*1.8%*	*3.2%*	*3.8%*	*3.8%*
Renewal and R&M as a % of PPE		*8.0%*	*4.0%*	*6.0%*	*14.0%*	*7.0%*	*7.0%*	*12.0%*	*18.0%*	*19.0%*

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset

Table 14 MBRR Table A10 - Basic Service Delivery Measurement

WC012 Cederberg - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		5 006	5 120	5 075	5 137	5 137	5 137	5 194	5 200	5 500
Piped water inside yard (but not in dwelling)		70	74	74	79	79	79	79	79	80
Using public tap (at least min.service level)	2	1 200	1 226	1 295	1 382	1 382	1 382	1 469	1 616	1 700
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		6 276	6 420	6 444	6 598	6 598	6 598	6 742	6 895	7 280
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**6 276**	**6 420**	**6 444**	**6 598**	**6 598**	**6 598**	**6 742**	**6 895**	**7 280**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		4 508	4 788	4 784	4 785	4 349	4 349	4 350	4 360	4 380
Flush toilet (with septic tank)		391	354	354	378	378	378	378	378	378
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		4 899	5 142	5 138	5 163	4 727	4 727	4 728	4 738	4 758
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**4 899**	**5 142**	**5 138**	**5 163**	**4 727**	**4 727**	**4 728**	**4 738**	**4 758**
Energy:										
Electricity (at least min.service level)		1 330	1 348	1 348	1 350	1 360	1 360	1 380	1 380	1 380
Electricity - prepaid (min.service level)		5 050	5 200	5 200	5 500	5 900	5 958	6 000	6 100	6 200
Minimum Service Level and Above sub-total		6 380	6 548	6 548	6 850	7 260	7 318	7 380	7 480	7 580
Electricity (< min.service level)		1 010	1 020	1 020	1 020	1 020	1 100	1 200	1 250	1 300
Electricity - prepaid (< min. service level)		4 040	4 180	4 180	4 480	4 880	4 858	4 800	4 850	4 900
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		5 050	5 200	5 200	5 500	5 900	5 958	6 000	6 100	6 200
Total number of households	5	**11 430**	**11 748**	**11 748**	**12 350**	**13 160**	**13 276**	**13 380**	**13 580**	**13 780**
Refuse:										
Removed at least once a week		5 408	5 500	5 504	5 488	5 489	5 489	4 985	5 000	5 020
Minimum Service Level and Above sub-total		5 408	5 500	5 504	5 488	5 489	5 489	4 985	5 000	5 020
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**5 408**	**5 500**	**5 504**	**5 488**	**5 489**	**5 489**	**4 985**	**5 000**	**5 020**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		2 000	2 050	2 129	2 148	2 148	2 148	3 000	3 050	3 100
Sanitation (free minimum level service)		1 270	1 280	1 286	2 128	2 128	2 128	2 200	2 250	2 300
Electricity/other energy (50kwh per household per month)		2 000	2 050	2 100	2 148	2 148	2 148	3 000	3 050	3 100
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to **indigent households**)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week **for indigent households**)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		–	–	–	–	–	–	–	–	–
Highest level of free service provided per household										
Property rates (R value threshold)		15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		107	114	122	122	122	125	130	135	140
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		–	–	–	–	–	–	–	–	–
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)		762	823	878	878	878	878	878	878	1
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		12 952	–	16 379	14 243	16 391	16 391	3 800	4 047	4 310
Water **(in excess of 6 kilolitres per indigent household per month)**		1 229	–	603	699	771	771	822	876	933
Sanitation **(in excess of free sanitation service to indigent households)**		1 229	–	3 120	3 661	3 139	3 139	3 349	3 567	3 799
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		1 229	–	67	2 002	85	85	91	97	103
Refuse **(in excess of one removal a week for indigent households)**		1 230	–	354	481	378	378	403	429	457
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		**18 631**	**823**	**21 401**	**21 964**	**21 641**	**21 641**	**9 344**	**9 894**	**9 603**

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aims of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2010) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required the IDP and budget time schedule on 30 August 2015.

There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area.

Table 15 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

WC012 Cederberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Sustainable basic service delivery and infrastructure development.	Provision and maintenance of municipal Services			99 519	140 934	171 647	213 874	190 360	190 360	194 813	193 451	195 291
Implement strategies to ensure that the municipality is financial viable	Financial Viability and Sustainability			60 426	36 293	35 628	41 939	41 374	41 374	45 788	48 502	51 554
Mainstreaming sustainability and optimising resource efficiency	Improve internal processes,provide training and implement performance management processes			6 952	1 034	1 987	5 434	5 642	5 642	917	977	1 040
Facilitate economic growth in municipal area.	Promotion of tourism, agriculture and economic development			3 919	22 966	40 354	16 055	40 156	40 156	22 982	27 996	44 454
Good Governance, community development and community participation	Provision of Democratic and accountable governance			28 752	4 193	1 963	2 130	2 671	2 671	1 293	1 649	1 852
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	199 568	205 420	251 579	279 432	280 203	280 203	265 793	272 575	294 192

Table 16 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

WC012 Cederberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Sustainable basic service delivery and infrastructure development.	Provision and maintenance of municipal Services			66 678	123 458	111 175	136 263	116 496	116 496	132 123	143 919	152 866
Implement strategies to ensure that the municipality is financial viable	Financial Viability and Sustainability			42 094	28 560	32 102	34 943	42 184	42 184	38 955	41 466	44 316
Mainstreaming sustainability and optimising resource efficiency	Improve internal processes,provide training and implement performance			18 676	22 698	22 538	15 003	21 694	21 694	21 104	22 476	23 937
Facilitate economic growth in municipal area.	Promotion of tourism, agriculture and economic development			42 624	21 193	44 689	26 422	50 793	50 793	28 899	28 619	56 448
Good Governance, community development and community participation	Provision of Democratic and accountable governance			8 404	8 234	8 109	8 838	11 321	11 321	9 023	9 844	10 559
Allocations to other priorities												
Total Expenditure			1	**178 476**	**204 143**	**218 614**	**221 469**	**242 489**	**242 489**	**230 106**	**246 324**	**288 126**

Table 17 MBRR Table SA7 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

WC012 Cederberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ENGINEERING & PLANNING SERVICES										
SUSTAINABLE DELIVERY OF BASIC										
WATER DISTRIBUTION										
Access to all residents	completion of project	34.1%	44.1%	44.1%	20.0%	0.0%	0.0%	13.8%	13.9%	12.6%
Sewerage										
To ensure a high quality and environmentally	completion of project	17.5%	17.2%	31.2%	36.0%	0.0%	0.0%	8.3%	8.5%	7.7%
sound sewerage system										
Solid waste										
Access to Refuse removal	completion of project	0.0%	2.5%	3.0%	2.0% 0.0%	0.0%	0.0%	3.1%	3.1%	2.8%
Electricity										
Electricity Distribution										
Provision of new Electricity connections	completion of project	6.4%	14.6%	12.0%	18.0%	0.0%	0.0%	44.9%	45.7%	41.7%
Roads										
To Develop and maintain the urban road		7.5%	11.1%	10.9%	8.0%	0.0%	0.0%	0.0%	0.0%	0.0%
in all towns	completion of project									
Environmental Protection				1.0%	0.0%	0.0%	0.0%	0.4%	0.3%	0.3%
Ensure clean and healthy environment	completion of project	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%	0.5%	0.4%
COMMUNITY AND SOCIAL SERVICES		0.0%	1.3%					4.8%	4.3%	3.8%
Improve livings condition through										
HOUSING										
Improve livings condition through human	Completion of project	25.8%	0.0%	14.9%	4.0%	0.0%	0.0%	0.2%	0.0%	9.4%
Sport & Recreation				7.7%	4.0%	0.0%	0.0%	0.0%		
Effective Sport Facilities	completion of project	6.2%	5.2%	0.0%	0.0%	0.0%	0.0%	0.0%		
LIBRARIES								1.7%	1.7%	1.5%
Insert measure/s description				0.0%	0.0%	0.0%	0.0%			
Sub-function 2 - (name)										
Insert measure/s description				0.0%	0.0%	0.0%	0.0%			
Sub-function 3 - (name)										
Insert measure/s description				0.0%	0.0%	0.0%	0.0%			
CORPORATE & STRATEGIC SERVICES										
To lead and manage corporate				0.0%	2.0%	0.0%	0.0%	0.4%	0.4%	0.4%
Ensure effective and efficient corporate	Completion of project	1.0%	0.5%	1.9%	0.0%	0.0%	0.0%			
Ensure Financial sustainably										
Implement strategies to ensure that the	Completion of project	0.6%	0.0%	0.1%	0.1%	0.1%	0.1%	20.8%	20.8%	18.7%
Sub-function 3 - (name)										
Insert measure/s description										
General Council										
Governance & Administration								0.6%	0.7%	0.7%
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

Table 18 MBRR Table SA8 - Performance indicators and benchmarks

WC012 Cederberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.5%	4.0%	4.5%	4.7%	6.3%	6.3%	6.3%	4.0%	4.0%	3.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5.2%	6.7%	6.4%	6.1%	9.2%	9.2%	9.2%	5.3%	5.3%	5.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	111.1%	0.0%	346.6%	86.7%	37.7%	37.7%	37.7%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	348.7%	665.1%	467.3%	605.9%	433.4%	433.4%	433.4%	340.4%	339.2%	338.6%
Liquidity											
Current Ratio	Current assets/current liabilities	0.8	0.5	0.7	1.1	0.8	0.8	0.8	1.3	1.9	2.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.8	0.5	0.7	1.1	0.8	0.8	0.8	1.3	1.9	2.6
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.1	0.1	0.3	0.1	0.1	0.1	0.3	0.6	1.0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		100.1%	101.3%	102.7%	95.0%	89.4%	89.4%	89.4%	92.0%	92.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		100.1%	101.3%	102.7%	95.0%	89.4%	89.4%	89.4%	92.0%	92.1%	92.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	25.0%	15.2%	18.6%	20.3%	17.1%	17.1%	17.1%	17.9%	18.0%	16.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	55.0%	58.0%	58.4%	59.0%	59.0%	59.0%	59.0%	58.0%	58.0%	57.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		4909.5%	1636.5%	845.4%	351.9%	1212.0%	1212.0%	1212.0%	385.9%	145.6%	32.0%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	11494670	6188434	801075	817096.5	817096.5	817096.5	817096.5	8781950	8891950	8901980
	Total Cost of Losses (Rand '000)	5 412	5 757	6 327	6 952	6 950	6 950	3 715	7 640	7 840	7 900
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0	0	0	0	0
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 084 232	511 002	602 627	605 270	605 270	605 270	605 270	522 531	509 000	502 000
	Total Cost of Losses (Rand '000)	3143839	3332469	3333545	3334645	3335745	3572444	3572544	3370324	3168104	2978018
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0	0	0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	38.0%	39.3%	32.7%	29.1%	30.0%	30.0%	30.0%	33.6%	33.6%	30.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	40.2%	39.3%	34.7%	30.9%	32.0%	32.0%		35.6%	36.3%	32.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.8%	2.7%	2.8%	7.0%	3.5%	3.5%		6.4%	7.9%	7.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.5%	10.8%	9.1%	9.4%	11.0%	11.0%	11.0%	11.6%	11.6%	10.5%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	19.1	18.2	24.0	25.0	25.0	25.0	39.0	35.1	35.1	37.3
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	38.0%	23.1%	32.0%	29.4%	27.0%	27.0%	27.0%	24.2%	24.2%	24.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.1	0.3	0.5	1.1	0.2	0.2	0.2	0.5	0.9	2.6

Table 19 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

WC012 Cederberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		34 067	32 413	35 925	50 355	61 820	61 820	40 434	43 129	46 758
Conditions met - transferred to revenue		**34 067**	**32 413**	**35 925**	**50 355**	**61 820**	**61 820**	**40 434**	**43 129**	**46 758**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		2	3 749	24 649	3 800	6 585	6 585	4 515	4 392	30 721
Conditions met - transferred to revenue		**2**	**3 749**	**24 649**	**3 800**	**6 585**	**6 585**	**4 515**	**4 392**	**30 721**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	288	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**288**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	12 269	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**12 269**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		**34 069**	**48 431**	**60 863**	**54 155**	**68 405**	**68 405**	**44 949**	**47 521**	**77 479**
Total operating transfers and grants - CTBM	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		41 205	30 525	25 531	51 773	41 882	41 882	45 892	25 572	18 790
Conditions met - transferred to revenue		**41 205**	**30 525**	**25 531**	**51 773**	**41 882**	**41 882**	**45 892**	**25 572**	**18 790**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		3 560	240	4 944	5 449	2 887	2 887	19	13 420	21
Conditions met - transferred to revenue		**3 560**	**240**	**4 944**	**5 449**	**2 887**	**2 887**	**19**	**13 420**	**21**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		1 394	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**1 394**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**46 159**	**30 765**	**30 475**	**57 222**	**44 769**	**44 769**	**45 911**	**38 992**	**18 811**
Total capital transfers and grants - CTBM	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**80 228**	**79 196**	**91 337**	**111 377**	**113 174**	**113 174**	**90 860**	**86 513**	**96 290**
TOTAL TRANSFERS AND GRANTS - CTBM		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Table 20 MBRR SA25 - Budgeted monthly revenue and expenditure

WC012 Cederberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source																
Property rates		5 998	2 415	3 542	3 967	4 191	2 997	3 001	2 978	2 994	1 841	1 476	3 801	39 200	41 533	44 005
Property rates - penalties & collection charges		157	146	138	142	148	152	152	137	147	61	148	176	1 704	1 806	1 915
Service charges - electricity revenue		7 183	9 386	6 094	6 254	5 905	10 669	2 212	3 880	6 045	6 010	6 391	7 508	77 534	82 574	87 941
Service charges - water revenue		1 301	1 658	1 638	1 921	2 151	2 084	3 113	2 214	1 955	2 471	2 074	2 555	25 133	26 767	28 507
Service charges - sanitation revenue		579	814	944	715	720	684	685	763	766	632	805	839	8 946	9 527	10 146
Service charges - refuse revenue		444	635	636	570	569	571	573	572	569	571	572	577	6 860	7 306	7 781
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		432	241	746	478	202	128	214	358	383	181	193	108	3 663	3 901	4 155
Interest earned - external investments		34	31	30	31	32	33	33	30	32	13	32	38	368	390	413
Interest earned - outstanding debtors		240	224	211	218	227	232	234	211	225	94	227	271	2 613	2 770	2 936
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		66	71	107	84	75	71	83	62	91	50	635	1 653	3 047	3 245	3 456
Licences and permits		81	90	71	99	69	30	37	10	285	64	37	150	1 024	1 090	1 161
Agency services		120	96	125	118	114	111	125	147	137	144	109	125	1 472	1 567	1 669
Transfers recognised - operational		34 268	–	–	8 381	1 300	–	1 000	–	–	–	–	0	44 949	47 521	77 479
Other revenue		51	16	27	31	59	25	157	46	45	21	26	2 864	3 369	3 586	3 816
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and cont		**50 955**	**15 822**	**14 309**	**23 008**	**15 762**	**17 785**	**11 620**	**11 408**	**13 672**	**12 152**	**12 725**	**20 665**	**219 882**	**233 584**	**275 381**
Expenditure By Type																
Employee related costs		5 391	6 364	6 534	6 391	12 753	6 350	6 695	6 403	5 517	5 475	5 742	165	73 780	78 576	83 683
Remuneration of councillors		358	358	348	358	358	358	358	358	358	550	378	335	4 478	4 769	5 079
Debt impairment		833	833	833	833	833	833	833	833	833	833	833	833	10 000	10 650	11 342
Depreciation & asset impairment		1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	18 314	19 504	20 772
Finance charges		329	325	1 156	235	540	403	934	313	1 106	312	772	720	7 146	7 610	8 105
Bulk purchases		1 594	2 068	1 650	2 830	11 273	1 191	19 026	162	8 728	368	8 619	9 516	67 024	71 381	76 021
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		3 300	5 404	5 694	4 808	7 894	3 706	3 946	1 914	5 214	5 214	1 342	929	49 364	53 835	83 124
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**13 331**	**16 878**	**17 742**	**16 982**	**35 178**	**14 367**	**33 319**	**11 509**	**23 283**	**14 278**	**19 212**	**14 025**	**230 106**	**246 324**	**288 126**
Surplus/(Deficit)		**37 623**	**(1 056)**	**(3 433)**	**6 026**	**(19 416)**	**3 418**	**(21 699)**	**(101)**	**(9 611)**	**(2 126)**	**(6 487)**	**6 640**	**(10 224)**	**(12 741)**	**(12 745)**
Transfers recognised - capital		16 787	–	500	20 520	–	500	6 166	1 000	437	–	–	0	45 911	38 992	18 811
Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**54 410**	**(1 056)**	**(2 933)**	**26 545**	**(19 416)**	**3 918**	**(15 533)**	**899**	**(9 174)**	**(2 126)**	**(6 487)**	**6 640**	**35 687**	**26 251**	**6 066**
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**54 410**	**(1 056)**	**(2 933)**	**26 545**	**(19 416)**	**3 918**	**(15 533)**	**899**	**(9 174)**	**(2 126)**	**(6 487)**	**6 640**	**35 687**	**26 251**	**6 066**

Table 21 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

WC012 Cederberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		566	–	–	–	387	–	–	–	200	–	–	20	1 173	1 287	1 392
Vote 2 - OFFICE OF MUNICIPAL MANAGER		–	–	–	–	–	–	–	120	–	–	–	–	120	362	460
Vote 3 - FINANCIAL SERVICE		7 907	5 364	4 526	3 405	3 384	3 403	3 454	3 419	3 364	2 983	3 434	1 146	45 788	48 502	51 554
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		3 855	1 991	1 887	1 960	1 479	1 339	3 453	2 093	1 006	405	381	3 132	22 982	27 996	44 454
Vote 5 - CORPORATE AND STRATEGIC SERVICES		215	–	26	13	43	11	422	89	–	62	29	8	917	977	1 040
Vote 6 - ENGINEERING AND PLANNING SERVICES		40 412	16 967	15 870	17 630	16 468	14 033	13 661	11 787	14 583	11 703	12 380	9 320	194 813	193 451	195 291
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**52 955**	**24 322**	**22 309**	**23 008**	**21 762**	**18 785**	**20 990**	**17 508**	**19 152**	**15 152**	**16 225**	**13 624**	**265 793**	**272 575**	**294 192**
Expenditure by Vote to be appropriated																
Vote 1 - EXECUTIVE AND COUNCIL		376	422	398	403	407	364	372	368	366	553	392	347	4 769	5 079	5 409
Vote 2 - OFFICE OF MUNICIPAL MANAGER		216	239	500	774	666	225	261	350	258	255	442	67	4 255	4 766	5 150
Vote 3 - FINANCIAL SERVICE		2 403	2 954	3 774	3 275	4 812	3 080	4 170	2 868	4 075	2 849	3 681	1 014	38 955	41 466	44 316
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		1 019	3 992	3 327	1 370	4 938	1 198	1 319	2 669	2 886	1 291	1 165	3 726	28 899	28 619	56 448
Vote 5 - CORPORATE AND STRATEGIC SERVICES		1 533	1 954	1 269	1 628	3 768	1 319	1 496	1 850	1 187	1 207	1 982	1 909	21 104	22 476	23 937
Vote 6 - ENGINEERING AND PLANNING SERVICES		13 777	7 683	7 473	11 532	15 625	7 182	20 297	6 259	14 472	6 193	9 277	12 353	132 123	143 919	152 866
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**19 325**	**17 245**	**16 742**	**18 982**	**30 217**	**13 367**	**27 914**	**14 365**	**23 245**	**12 348**	**16 940**	**19 416**	**230 106**	**246 324**	**288 126**
Surplus/(Deficit) before assoc.		**33 631**	**7 078**	**5 567**	**4 026**	**(8 456)**	**5 418**	**(6 925)**	**3 143**	**(4 092)**	**2 804**	**(715)**	**(5 792)**	**35 687**	**26 251**	**6 066**
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**33 631**	**7 078**	**5 567**	**4 026**	**(8 456)**	**5 418**	**(6 925)**	**3 143**	**(4 092)**	**2 804**	**(715)**	**(5 792)**	**35 687**	**26 251**	**6 066**

Table 22 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

WC012 Cederberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard																
Governance and administration		**8 488**	**3 390**	**3 552**	**3 458**	**3 814**	**3 453**	**3 556**	**3 630**	**3 831**	**3 083**	**3 530**	**4 214**	**47 998**	**51 128**	**54 447**
Executive and council		469	–	–	–	387	–	–	120	317	–	–	0	1 293	1 649	1 852
Budget and treasury office		7 907	3 364	3 526	3 405	3 384	3 403	3 454	3 419	3 364	2 983	3 434	4 146	45 788	48 502	51 554
Corporate services		112	26	26	53	43	50	102	91	150	100	96	68	917	977	1 040
Community and public safety		**1 855**	**1 057**	**1 887**	**1 960**	**1 479**	**339**	**453**	**2 093**	**1 006**	**405**	**381**	**10 066**	**22 982**	**27 996**	**44 454**
Community and social services		1 855	1 057	1 031	1 960	979	339	453	2 093	1 006	405	381	3 243	14 803	14 596	15 454
Sport and recreation		–	–	856	–	–	–	–	–	–	–	–	6 823	7 679	–	3 000
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	500	–	–	–	–	–	–	–	500	13 400	26 000
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**2 765**	**350**	**3 158**	**250**	**589**	**95**	**26**	**18**	**76**	**89**	**80**	**42**	**7 538**	**10 680**	**7 393**
Planning and development		421	350	158	250	500	95	26	18	76	89	80	42	2 105	2 242	2 388
Road transport		2 344	–	3 000	–	89	–	–	–	–	–	–	(0)	5 433	8 438	5 005
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**39 846**	**19 525**	**13 712**	**17 340**	**15 880**	**14 899**	**16 955**	**11 767**	**14 239**	**11 075**	**6 627**	**5 410**	**187 275**	**182 772**	**187 898**
Electricity		1 246	18 208	10 000	13 526	4 554	10 843	14 728	8 470	9 145	3 511	5 534	1 891	101 656	108 742	116 005
Water		17 000	120	3 560	3 500	5 800	2 000	1 865	3 000	4 754	7 500	393	(0)	49 492	40 675	35 487
Waste water management		19 000	500	–	–	3 413	2 056	362	297	340	64	700	2 525	29 257	26 037	28 612
Waste management		2 600	697	152	314	2 113	–	–	–	–	–	–	994	6 870	7 317	7 793
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Standard		**52 955**	**24 322**	**22 309**	**23 008**	**21 762**	**18 785**	**20 990**	**17 508**	**19 152**	**14 652**	**10 618**	**19 732**	**265 793**	**272 575**	**294 192**
Expenditure - Standard																
Governance and administration		**4 529**	**5 780**	**6 142**	**6 080**	**7 654**	**4 988**	**6 299**	**4 937**	**4 937**	**5 887**	**5 864**	**5 988**	**69 083**	**73 787**	**78 811**
Executive and council		593	871	898	1 177	1 073	589	633	718	718	625	808	320	9 023	9 844	10 559
Budget and treasury office		2 403	2 954	3 974	3 275	4 812	3 080	4 170	2 868	2 868	4 075	2 849	1 626	38 955	41 466	44 316
Corporate services		1 533	1 954	1 269	1 628	1 768	1 319	1 496	1 350	1 350	1 187	2 207	4 042	21 104	22 476	23 937
Community and public safety		**3 400**	**992**	**1 647**	**1 550**	**1 938**	**1 198**	**1 319**	**7 200**	**3 169**	**3 386**	**1 291**	**1 811**	**28 899**	**28 619**	**56 448**
Community and social services		3 400	992	1 327	1 370	1 938	1 198	1 319	7 200	3 169	3 386	1 291	1 180	27 769	27 947	29 733
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	630	630	671	715
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	320	180	–	–	–	–	–	–	–	–	500	–	26 000
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**33**	**1 379**	**1 000**	**3 000**	**3 560**	**–**	**–**	**–**	**–**	**–**	**–**	**1 579**	**10 551**	**11 148**	**11 872**
Planning and development		33	35	–	–	–	–	–	–	–	–	–	661	729	776	827
Road transport		–	1 344	1 000	3 000	3 560	–	–	–	–	–	–	919	9 823	10 372	11 046
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**11 194**	**9 094**	**7 954**	**8 352**	**17 065**	**7 181**	**20 296**	**2 228**	**15 139**	**3 075**	**6 193**	**13 801**	**121 572**	**132 771**	**140 994**
Electricity		4 200	6 600	2 000	5 352	13 705	3 500	20 000		8 880	1 075		6 221	71 533	76 182	81 134
Water		6 994	1 500	2 764	3 000	2 500	2 500	296	2 228	6 259	2 000	6 193	7 289	43 523	49 649	52 469
Waste water management		–	994	890	–	500	1 151	–	–	–	–	–	4	3 539	3 769	4 014
Waste management		–	–	2 300	–	360	30	–	–	–	–	–	287	2 977	3 170	3 376
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard		**19 156**	**17 245**	**16 742**	**18 982**	**30 217**	**13 367**	**27 914**	**14 365**	**23 245**	**12 348**	**13 348**	**23 179**	**230 106**	**246 324**	**288 126**
Surplus/(Deficit) before assoc.		**33 799**	**7 077**	**5 567**	**4 026**	**(8 454)**	**5 419**	**(6 924)**	**3 143**	**(4 094)**	**2 304**	**(2 730)**	**(3 447)**	**35 687**	**26 251**	**6 066**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**33 799**	**7 077**	**5 567**	**4 026**	**(8 454)**	**5 419**	**(6 924)**	**3 143**	**(4 094)**	**2 304**	**(2 730)**	**(3 447)**	**35 687**	**26 251**	**6 066**

Table 23 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

WC012 Cederberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Multi-year expenditure *to be appropriated*	1															
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - OFFICE OF MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCIAL SERVICE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	13 400	–
Vote 5 - CORPORATE AND STRATEGIC SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - ENGINEERING AND PLANNING SERVICES		–	–	4 688	5 411	–	8 075	4 500	7 100	12 500	–	–	458	42 732	25 572	15 790
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	**–**	**–**	**4 688**	**5 411**	**–**	**8 075**	**4 500**	**7 100**	**12 500**	**–**	**–**	**458**	**42 732**	**38 972**	**15 790**
Single-year expenditure *to be appropriated*																
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–	–	–	–	–	–	–	373	397
Vote 2 - OFFICE OF MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCIAL SERVICE		–	–	10	–	–	–	230	–	–	–	–	–	240	256	272
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		115	–	19	95	312	–	175		188	230	–	200	1 334	1 420	4 512
Vote 5 - CORPORATE AND STRATEGIC SERVICES		–	–	–		150	–	–	–	–	200	105	–	455	485	516
Vote 6 - ENGINEERING AND PLANNING SERVICES		–	50	–	–	–	275	1 500	–	–	3 600	–	375	5 800	586	1 314
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	**115**	**50**	**29**	**95**	**462**	**275**	**1 905**	**–**	**188**	**4 030**	**105**	**575**	**7 829**	**3 119**	**7 012**
Total Capital Expenditure	2	**115**	**50**	**4 717**	**5 506**	**462**	**8 350**	**6 405**	**7 100**	**12 688**	**4 030**	**105**	**1 033**	**50 561**	**42 091**	**22 802**

Table 24 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

WC012 Cederberg - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital Expenditure - Standard	1															
Governance and administration		–	–	10	–	150	–	230	–	–	200	105	–	695	1 113	1 185
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	373	397
Budget and treasury office		–	–	10	–	–	–	230	–	–	–	–	–	240	256	272
Corporate services		–	–	–	–	150	–	–	–	–	200	105	–	455	485	516
Community and public safety		115	–	19	95	312	–	175	–	188	230	–	200	1 334	14 820	4 512
Community and social services		–	–	19	–	312	–	135	–	188	230	–	200	1 084	1 154	1 229
Sport and recreation		115	–	–	95	–	–	40	–	–	–	–	–	250	266	3 284
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	13 400	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		–	–	2 344	–	–	1 775	1 500	–	–	100	–	0	5 719	8 539	5 113
Planning and development		–	–	–	–	–	275	–	–	–	–	–	–	275	–	–
Road transport		–	–	2 344	–	–	1 500	1 500	–	–	100	–	0	5 444	8 539	5 113
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		–	50	2 344	5 411	–	6 575	4 500	7 100	12 500	3 500	–	833	42 813	17 619	11 990
Electricity		–	–	–	–	–	275	1 500	1 500	–	–	–	90	3 365	3 053	3 747
Water		–	–	2 344	–	–	1 500	1 500	–	12 500	–	–	643	18 487	7 533	113
Waste water management		–	–	–	5 411	–	4 800	–	5 600	–	3 500	–	100	19 411	6 980	8 074
Waste management		–	50	–	–	–	–	1 500	–	–	–	–	–	1 550	53	57
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard	2	115	50	4 717	5 506	462	8 350	6 405	7 100	12 688	4 030	105	1 033	50 561	42 091	22 802
Funded by:																
National Government		–	–	4 688	5 411	–	8 075	4 500	7 100	12 500	3 500	–	118	45 892	25 572	18 790
Provincial Government		–	–	19	–	–	–	–	–	–	–	–	–	19	13 420	21
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		–	–	4 707	5 411	–	8 075	4 500	7 100	12 500	3 500	–	118	45 911	38 992	18 811
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		115	50	10	95	462	275	1 905	–	188	530	105	915	4 650	3 099	3 991
Total Capital Funding		115	50	4 717	5 506	462	8 350	6 405	7 100	12 688	4 030	105	1 033	50 561	42 091	22 802

Table 25 MBRR SA30 - Budgeted monthly cash flow

WC012 Cederberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Receipts By Source															
Property rates	5 998	2 415	3 542	3 967	4 191	2 997	3 001	2 978	2 994	1 841	800	556	35 280	37 573	40 015
Property rates - penalties & collection charges	57	120	38	56	73	67	65	50	72	61	68	40	767	817	870
Service charges - electricity revenue	7 183	7 386	6 094	6 254	5 905	10 669	2 212	3 880	5 045	6 010	6 391	6 631	73 657	78 445	83 544
Service charges - water revenue	1 301	1 658	1 638	1 921	2 151	2 084	3 113	2 214	1 955	2 471	2 074	42	22 620	24 090	25 656
Service charges - sanitation revenue	579	814	655	715	660	684	685	620	766	632	605	637	8 051	8 574	9 132
Service charges - refuse revenue	502	505	550	529	543	523	512	509	507	516	508	470	6 174	6 576	7 003
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	432	241	746	478	202	128	214	358	383	181	193	108	3 663	3 901	4 155
Interest earned - external investments	34	31	30	31	32	33	33	30	32	13	32	38	368	391	417
Interest earned - outstanding debtors	190	180	182	179	185	191	158	150	150	89	82	93	1 829	2 366	2 519
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	66	71	107	84	75	71	83	62	91	50	70	542	1 371	1 460	1 555
Licences and permits	81	90	71	99	69	30	37	10	285	64	37	150	1 024	1 090	1 161
Agency services	120	96	125	118	114	111	125	147	137	144	109	125	1 472	1 567	1 669
Transfer receipts - operational	34 268	–	–	8 381	1 300	–	1 000	–	–	–	–	0	44 949	47 521	77 479
Other revenue	51	16	27	31	59	25	157	46	45	21	26	2 864	3 369	3 588	3 821
Cash Receipts by Source	**50 862 513**	**13 622 446**	**13 804 567**	**22 842**	**15 558**	**17 611**	**11 395**	**11 054**	**12 460**	**12 092**	**10 995**	**12 297**	**204 594**	**217 960**	**258 997**
Other Cash Flows by Source															
Transfer receipts - capital	11 211	–	5 534	5 391	11 753	170	3 635	–	8 217	–	–	(0)	45 911	38 992	18 811
Contributions recognised - capital & Contributed assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**62 073 513**	**13 622 446**	**19 338 550**	**28 233**	**27 311**	**17 781**	**15 030**	**11 054**	**20 677**	**12 092**	**10 995**	**12 297**	**250 505**	**256 952**	**277 808**
Cash Payments by Type															
Employee related costs	5 391	5 364	5 534	5 391	11 753	5 350	5 695	5 403	5 217	5 475	5 742	7 465	73 780	78 576	83 683
Remuneration of councillors	358	358	348	358	358	358	358	358	358	550	378	335	4 478	4 769	5 079
Finance charges	230	–	–	230	–	420	–	–	230	–	–	740	1 850	1 970	2 098
Bulk purchases - Electricity	6 594	6 068	6 650	4 830	4 273	5 191	5 026	5 162	5 728	5 068	5 619	5 316	65 524	69 784	74 320
Bulk purchases - Water & Sewer	70	70	180	180	180	180	180	180	70	70	70	70	1 500	1 598	1 701
Other materials	–	–	–	–	–	–	–	–	–	–	–	–			
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–			
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–			
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–			
Other expenditure	2 300	1 404	3 694	4 808	1 894	3 706	946	914	1 200	1 304	5 214	19 058	46 441	49 460	78 675
Cash Payments by Type	**14 943 400**	**13 263 791**	**16 406 328**	**15 797**	**18 458**	**15 205**	**12 205**	**12 016**	**12 804**	**12 467**	**17 022**	**32 984**	**193 573**	**206 155**	**245 555**
Other Cash Flows/Payments by Type															
Capital assets	16 787	–	500	20 520	–	500	6 166	1 000	437	–	–	4 650	50 561	42 091	22 802
Repayment of borrowing	–	–	–	–	–	1 044	–	–	–	–	–	1 044	2 088	2 224	2 368
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–			
Total Cash Payments by Type	**31 730 734**	**13 263 791**	**16 906 328**	**36 317**	**18 458**	**16 749**	**18 372**	**13 016**	**13 241**	**12 467**	**17 022**	**38 679**	**246 222**	**250 470**	**270 725**
NET INCREASE/(DECREASE) IN CASH HELD	**30 342 779**	**358 655**	**2 432 222**	**(8 084)**	**8 853**	**1 032**	**(3 341)**	**(1 962)**	**7 437**	**(375)**	**(6 027)**	**(26 382)**	**4 283**	**6 482**	**7 083**
Cash/cash equivalents at the month/year begin:	2 972 400	33 315 179	33 673 834	36 106	28 022	36 875	37 907	34 566	32 603	40 040	39 665	33 638	2 972	7 256	13 738
Cash/cash equivalents at the month/year end:	33 315 179	33 673 834	36 106 056	28 022	36 875	37 907	34 566	32 603	40 040	39 665	33 638	7 256	7 256	13 738	20 821

WC012 Cederberg - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**50 798**	**30 300**	**23 385**	**57 867**	**36 596**	**36 596**	**45 892**	**25 572**	**15 790**
Infrastructure - Road transport		6 250	874	9 580	5 758	2 883	2 883	5 344	8 432	5 000
Roads, Pavements & Bridges		6 250	874	9 580	5 758	2 883	2 883	5 344	8 432	5 000
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		5 300	872	2 064	12 500	3 000	3 000	3 000	3 000	3 000
Generation		5 300	872	–	12 500	3 000	3 000	3 000	3 000	3 000
Transmission & Reticulation		–	–	2 064	–	–	–	–	–	–
Street Lighting		–	–		–	–	–	–	–	–
Infrastructure - Water		37 498	1 697	3 825	13 975	4 998	4 998	18 387	7 426	–
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	1 697	–	10 975	931	931	14 387	–	–
Reticulation		37 498	–	3 825	3 000	4 066	4 066	4 000	7 426	–
Infrastructure - Sanitation		1 000	7 634	7 916	25 053	25 053	25 053	19 161	6 713	7 790
Reticulation		–	7 634	7 916	25 053	25 053	25 053	19 161	6 713	7 790
Sewerage purification		1 000	–	–	–	–	–	–	–	–
Infrastructure - Other		750	19 223	–	580	662	662	–	–	–
Waste Management		750	–	–	–	–	–	–	–	–
Transportation	2	–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	–	19 223	–	580	662	662	–	–	–
Community		**2 616**	**4 761**	**6 463**	**7 006**	**10 719**	**10 719**	**919**	**978**	**4 042**
Parks & gardens		106	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	4 333	3 060	7 799	7 799	250	266	3 284
Swimming pools		–	–		–	–	–	200	213	227
Community halls		–	20	–	–	–	–	–	–	–
Libraries		–	134	1 754	3 646	2 515	2 515	19	20	21
Recreational facilities		1 023	420	33	–	–	–	100	107	113
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		8	163	–	–	–	–	–	–	–
Social rental housing	8	–	–	–	–	–	–	–	–	–
Other		1 479	4 024	343	300	405	405	350	373	397
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other	9	–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**2 789**	**–**	**–**	**–**	**13 400**	**–**
Housing development		–	–	–	2 789	–	–	–	13 400	–
Other		–	–	–	–	–	–	–	–	–
Other assets		**3 542**	**1 182**	**2 911**	**2 920**	**2 759**	**2 759**	**3 750**	**2 141**	**2 970**
General vehicles		761	–	144	–	–	–	590	–	–
Specialised vehicles	10	–	–	–	1 500	1 500	1 500	1 500	–	–
Plant & equipment		173	107	96	30	50	50	625	666	1 399
Computers - hardware/equipment		274	235	–	75	95	95	90	96	102
Furniture and other office equipment		719	–	546	485	683	683	260	277	295
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	2 125	–	–	–	–	–	–
Other Buildings		81	308	–	145	132	132	685	730	777
Other Land		600	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	110	–	–	–	–	–	–	–
Other		934	422	–	685	300	300	–	373	397
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Intangibles		–	–	23	–	–	–	–	–	–
Computers - software & programming		–	–	23	–	–	–	–	–	–
Other *(list sub-class)*		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	**56 956**	**36 243**	**32 783**	**70 582**	**50 074**	**50 074**	**50 561**	**42 091**	**22 802**

Specialised vehicles		**–**	**–**	**–**	**1 500**	**1 500**	**1 500**	**1 500**	**–**	**–**
Refuse		–	–	–	1 500	1 500	1 500	1 500	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–